

***RECONCILIATION OF CASH RECEIPTS TO REVENUES AND CASH  
DISBURSEMENTS TO EXPENDITURES ( STATUTORY )***

---

**Purpose**

The purpose of this reconciliation is to prove the completeness and accuracy of data reported on the Schedule A form.

---

**Who should  
perform this  
reconciliation?**

This reconciliation is for statutory communities only.

---

**Why is this  
reconciliation  
necessary?**

Because only revenues and expenditures are reported on Schedule A, adjustments are needed to reconcile receipts to revenues and disbursements to expenditures.

---

**Is this a new  
reconciliation  
for statutory  
communities?**

No. To determine the completeness and accuracy of data for statutory communities, this reconciliation is more efficient.

---

**Using the  
worksheet**

Use the worksheet as a tool when completing the Statutory Reconciliation. The worksheet advises of reconciled items from the Schedule A form in lieu of an automated reconciliation.

---